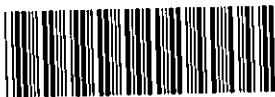


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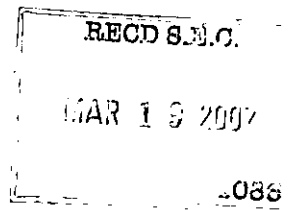


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**NASDAQ**

THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
9800 BLACKWELL ROAD  
ROCKVILLE, MD 20850

Michael S. Emen  
Senior Vice President  
Listing Qualifications



1-32183

By Facsimile and First Class Mail

March 19, 2007

Mr. Brian K. Johnson  
Office of Filings and Information Services  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**PROCESSED**

MAR 22 2007

 THOMSON  
FINANCIAL

Dear Mr. Johnson:

This is to certify that on March 16, 2007 The Nasdaq Stock Market (the "Exchange") received from Sun American Bancorp (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Common Stock

Class D Common Stock Purchase Warrants

We further certify that the securities described above have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

**END**✓  
94